

		A	B	C	D	E	F
		January-22	February-22	March-22	April-22	May-22	June-22
Project	Description						
1	79079						
2	79080						
3	79102						
4	79365						
5	80601						
6	80613						
7	80758						
8	82850						
9	82850						
10	82891						
11	85952						
12	86312						
13	84859						
14	86312						
15	86462						
16	86460						
17	87376						
18	87992						
19	86462						
20	87060						
21	88872						
22	89160						
23	90139						
24	90323						
25	91771						
26	96484						
27	87376						
28	87992						
29	88008						
30	88009						
31	1045069						
32	Total Net Investment (101)	-	-	-	-	-	-
33	Removal Cost						
34							
35	Cumulative Plant Balances	0	0	0	0	0	0
36	Cumulative Plant Balances (Less \$84.7 Mil)	(84,700,000)	(84,700,000)	(84,700,000)	(84,700,000)	(84,700,000)	(84,700,000)
37	Book Depreciation Rate per Month						
38	Book Depreciation						
39	Tax Depreciation						
40	Temporary Difference (Book/Tax Depr)						
41	Prorated DIT						
42	ADIT						
43	Accumulated Depreciation						
44	13 Month Avg (ADIT) 1/						
45	13 Month Avg (Accum Depr)						
46	13 Month Avg (Plant Additions)						
47	13 Month Avg (Net Plant)						

1/ ADIT is calculated using a 13 month average covering the test period.

		G	H	I	J	K	L
		July-22	August-22	September-22	October-22	November-22	December-22
Project	Description						
1 79079	FL43-REPL 68500FT MYTON TO ROOSEVELT		-	-	-	-	-
2 79080	FL134-REPL 95500FT AND RENAME FL43-3		13,323,337	-	-	-	-
3 79102	FL47-REPL 150FT OF 12IN CLEARFIELD		-	-	-	-	-
4 79365	NOIHP-REPL BL WA0048 OUTLET		-	-	-	-	-
5 80601	SLIHP-REPL BL31 400W 800N-500N		-	-	-	-	-
6 80613	FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY		-	-	-	-	-
7 80758	FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER		-	-	-	-	-
8 82850	FL34-REPL APPROX 3.4MI OF 20 INCH W JORD		-	-	-	-	-
9 82850	FL34-REPL APPROX 3.4MI OF 20 INCH W JORD		-	-	-	-	-
10 82891	FL13-REPL EXISTING 12IN WITH 16IN		-	-	-	-	-
11 85952	FL12-REPL HP 16" WITH 24" AT N TEMPLE		-	-	-	-	-
12 86312	FL19-INST TAP & VLV ASMB OGD*		-	-	-	-	-
13 84859	SLIHP-REPL BL28 N TMP 2000W-1000W SLC		-	-	-	-	-
14 86312	FL19-INST TAP & VLV ASMB OGD*		-	-	-	-	-
15 86462	FL013 Seg 4		-	-	-	-	-
16 86460	FL013 Seg 2		15,786,577	-	-	-	-
17 87376	FL134 Seg 2 (Phase 1)		-	-	-	-	-
18 87992	FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY		2,328,796	-	-	-	-
19 86462	FL013 Seg 4		-	-	-	-	-
20 87060	NOIHP REPL BELTLINE HARRISON BLVD 7-9TH		-	-	-	-	-
21 88872	FL134 PHASE 3-INST 26800' OF 8" HP PIPE		-	-	-	-	-
22 89160	FL139 INST NEW 12IN HP I215 TO ORANGE ST		-	-	-	-	-
23 90139	FL042 - PY0004 INST TAP & BV ASSY PAYSON		-	-	-	-	-
24 90323	FL34-REPL FL34-9800 S TO FL35 TAKEOFF		-	-	-	-	-
25 91771	FL4-INST NEW TAP LINE SLC SL0131		-	-	-	-	-
26 96484	BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)		-	-	-	-	-
27 87376	FL134 Seg 2 (Phase 1)		-	-	-	-	-
28 87992	FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY		8,112,337	-	-	-	-
29 88008	BL31 RET 2844' OF 16",12", 10" STEEL		-	-	-	-	-
30 88009	BL31 RET 2844' OF 16",12", 10" STEEL		-	-	-	-	-
31 1045069	SLIHP REPL BL 500S TO GLOVERS		-	-	-	-	-
32	Total Net Investment (101)	-	39,551,046	-	-	-	-
33	Removal Cost		602,300	-	-	-	-
34							
35	Cumulative Plant Balances	0	39,551,046	39,551,046	39,551,046	39,551,046	39,551,046
36	Cumulative Plant Balances (Less \$84.7 Mil)	(84,700,000)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)
37	Book Depreciation Rate per Month						
38	Book Depreciation						
39	Tax Depreciation						
40	Temporary Difference (Book/Tax Depr)						
41	Prorated DIT						
42	ADIT						
43	Accumulated Depreciation						
44	13 Month Avg (ADIT) 1/						
45	13 Month Avg (Accum Depr)						
46	13 Month Avg (Plant Additions)						
47	13 Month Avg (Net Plant)						

1/ ADIT is calculated using a 13 month average covering the test period.

		M	N	O	P	Q	R
		January-23	February-23	March-23	April-23	May-23	June-23
Project	Description						
1	79079	FL43-REPL 68500FT MYTON TO ROOSEVELT	-	-	-	-	-
2	79080	FL134-REPL 95500FT AND RENAME FL43-3	-	-	-	-	-
3	79102	FL47-REPL 150FT OF 12IN CLEARFIELD	-	-	-	-	-
4	79365	NOIHP-REPL BL WA0048 OUTLET	-	-	-	-	-
5	80601	SLIHP-REPL BL31 400W 800N-500N	-	-	-	-	-
6	80613	FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY	-	-	-	-	-
7	80758	FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER	-	-	-	-	-
8	82850	FL34-REPL APPROX 3.4MI OF 20 INCH W JORD	-	-	-	-	-
9	82850	FL34-REPL APPROX 3.4MI OF 20 INCH W JORD	-	-	-	-	-
10	82891	FL13-REPL EXISTING 12IN WITH 16IN	-	-	-	-	-
11	85952	FL12-REPL HP 16" WITH 24" AT N TEMPLE	-	-	-	-	-
12	86312	FL19-INST TAP & VLV ASMB OGD*	-	-	-	-	-
13	84859	SLIHP-REPL BL28 N TMP 2000W-1000W SLC	-	-	-	-	-
14	86312	FL19-INST TAP & VLV ASMB OGD*	-	-	-	-	-
15	86462	FL013 Seg 4	-	-	-	-	-
16	86460	FL013 Seg 2	-	-	-	-	-
17	87376	FL134 Seg 2 (Phase 1)	-	-	-	-	-
18	87992	FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY	-	-	-	-	-
19	86462	FL013 Seg 4	-	-	-	-	-
20	87060	NOIHP REPL BELTLINE HARRISON BLVD 7-9TH	-	-	-	-	-
21	88872	FL134 PHASE 3-INST 26800' OF 8" HP PIPE	-	-	-	-	-
22	89160	FL139 INST NEW 12IN HP I215 TO ORANGE ST	-	-	-	-	-
23	90139	FL042 - PY0004 INST TAP & BV ASSY PAYSON	-	-	-	-	-
24	90323	FL34-REPL FL34-9800 S TO FL35 TAKEOFF	-	-	-	-	-
25	91771	FL4-INST NEW TAP LINE SLC SL0131	-	-	-	-	-
26	96484	BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)	-	-	-	-	-
27	87376	FL134 Seg 2 (Phase 1)	-	-	-	-	-
28	87992	FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY	-	-	-	-	-
29	88008	BL31 RET 2844' OF 16",12", 10" STEEL	-	-	-	-	-
30	88009	BL31 RET 2844' OF 16",12", 10" STEEL	-	-	-	-	-
31	1045069	SLIHP REPL BL 500S TO GLOVERS	-	-	-	-	-
32		Total Net Investment (101)	-	-	-	-	-
33		Removal Cost	-	-	-	-	-
34							
35		Cumulative Plant Balances	39,551,046	39,551,046	39,551,046	39,551,046	39,551,046
36		Cumulative Plant Balances (Less \$84.7 Mil)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)
37		Book Depreciation Rate per Month					
38		Book Depreciation					
39		Tax Depreciation					
40		Temporary Difference (Book/Tax Depr)					
41		Prorated DIT					
42		ADIT					
43		Accumulated Depreciation					
44		13 Month Avg (ADIT) 1/					
45		13 Month Avg (Accum Depr)					
46		13 Month Avg (Plant Additions)					
47		13 Month Avg (Net Plant)					

1/ ADIT is calculated using a 13 month average covering the test period.

		S	T	U	V	W	X
		July-23	August-23	September-23	October-23	November-23	December-23
1	79079	FL43-REPL 68500FT MYTON TO ROOSEVELT	-	-	-	6,053	
2	79080	FL134-REPL 95500FT AND RENAME FL43-3	-	-	-	614,709	
3	79102	FL47-REPL 150FT OF 12IN CLEARFIELD	-	-	-	144,005	
4	79365	NOIHP-REPL BL WA0048 OUTLET	-	-	-	-	
5	80601	SLIHP-REPL BL31 400W 800N-500N	-	-	-	-	
6	80613	FL29-INST 20 IN FL TAP ASSY BRIGHAM CITY	-	-	-	-	
7	80758	FL47-UDOT RIGHT-OF-WAY PROJECT TRANSFER	-	-	-	-	
8	82850	FL34-REPL APPROX 3.4MI OF 20 INCH W JORD	-	-	-	20,247,053	
9	82850	FL34-REPL APPROX 3.4MI OF 20 INCH W JORD	-	-	-	227,380	
10	82891	FL13-REPL EXISTING 12IN WITH 16IN	-	-	-	-	
11	85952	FL12-REPL HP 16" WITH 24" AT N TEMPLE	-	-	-	3,229,035	
12	86312	FL19-INST TAP & VLV ASMB OGD*	-	-	-	77,067	
13	84859	SLIHP-REPL BL28 N TMP 2000W-1000W SLC	-	-	-	1,674,002	
14	86312	FL19-INST TAP & VLV ASMB OGD*	-	-	-	5,223,166	
15	86462	FL013 Seg 4	-	-	-	7,013,288	
16	86460	FL013 Seg 2	-	-	-	-	
17	87376	FL134 Seg 2 (Phase 1)	-	-	-	(77,365)	
18	87992	FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY	-	-	-	5,307,660	
19	86462	FL013 Seg 4	-	-	-	-	
20	87060	NOIHP REPL BELTLINE HARRISON BLVD 7-9TH	-	-	-	-	
21	88872	FL134 PHASE 3-INST 26800' OF 8" HP PIPE	-	-	-	25,288	
22	89160	FL139 INST NEW 12IN HP I215 TO ORANGE ST	-	-	-	1,808,520	
23	90139	FL042 - PY0004 INST TAP & BV ASSY PAYSON	-	-	-	76,939	
24	90323	FL34-REPL FL34-9800 S TO FL35 TAKEOFF	-	-	-	477,796	
25	91771	FL4-INST NEW TAP LINE SLC SL0131	-	-	-	1,394,347	
26	96484	BL22-SUNNYSIDE AVE(1000E TO FOOTHILL DR)	-	-	-	9,590,153	
27	87376	FL134 Seg 2 (Phase 1)	-	-	-	-	
28	87992	FL12-EXTENSION INST 24" NTEMPL 2 FLYRWAY	-	-	-	-	
29	88008	BL31 RET 2844' OF 16",12", 10" STEEL	-	-	-	9,574	
30	88009	BL31 RET 2844' OF 16",12", 10" STEEL	-	-	-	-	
31	1045069	SLIHP REPL BL 500S TO GLOVERS	-	-	-	7,456,309	
32		Total Net Investment (101)	-	-	-	64,524,979	-
33		Removal Cost	-	-	-	982,614	
34							
35		Cumulative Plant Balances	39,551,046	39,551,046	39,551,046	39,551,046	104,076,025
36		Cumulative Plant Balances (Less \$84.7 Mil)	(45,148,954)	(45,148,954)	(45,148,954)	(45,148,954)	19,376,025
37		Book Depreciation Rate per Month				0.0016	0.0016
38		Book Depreciation				31,163	31,163
39		Tax Depreciation				142,596	142,596
40		Temporary Difference (Book/Tax Depr)				(111,433)	(111,433)
41		Prorated DIT				(27,546)	(27,546)
42		ADIT				(27,546)	(55,092)
43		Accumulated Depreciation				(1,013,777)	(1,044,940)
44		13 Month Avg (ADIT) 1/					(123,438)
45		13 Month Avg (Accum Depr)					(1,200,756)
46		13 Month Avg (Plant Additions)					104,076,025
47		13 Month Avg (Net Plant)					23,676,025

1/ ADIT is calculated using a 13 month average covering the test period.

Calculation of Revenue Requirement

A	B
	Revised Revenue Requirement
1 Total Net Investment	<u>\$104,076,025</u> 1/
2 Less: Amount currently in rates	<u>(\$84,700,000)</u> 2/
3 Replacement Infrastructure in Tracker	\$19,376,025
4 Less: Accumulated Depreciation	(\$1,231,919) 4/
5 Accumulated Deferred Income Tax	<u>(134,287)</u> 5/
6 Net Rate Base	<u>\$18,009,819</u>
7 Current Commission-Allowed Pre-Tax Rate of Return	8.46% 6/
8 Allowed Pre-Tax Return (Line 6 x Line 7)	\$1,523,631
9 Plus: Net Depreciation Expense	\$373,957 3/
10 Net Taxes Other Than Income (1.24% x Line 6)	<u>\$223,322</u>
11 Total Revenue Requirement	\$2,120,910
12 Previous Revenue Requirement	<u>\$0</u>
13 Incremental Revenue Requirement	\$2,120,910

1/ See Exhibit 1.1 line 23, column AB

2/ Per Commission Order, page 16 in Docket 22-057-03.

3/ Depreciation rate of 1.93% (Docket 22-057-03) multiplied by the net investment amount on line 3.

4/ See Exhibit 1.1 Line 33, column AD

5/ Depreciation for tax purposes is calculated using the average ADIT for the test period. See Exhibit 1.1 line 32, column AD

6/ Current Commission allowed pretax return as shown in Section 2.07 of the Company's tariff